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IN THE

Supreme Court of the United States

OCTOBER TERM, [redacted] 1970

No. [redacted] 150

CALIFORNIA STATE BOARD OF EQUALIZATION,
Petitioner,

v.

RICHARD A. CARLSON,
Respondent.

BRIEF OF AMICI CURIÆ IN SUPPORT OF PETITIONER'S PETITION FOR WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT.

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LEDGER PRESS, INC., HARTFORD

IN THE

Supreme Court of the United States

OCTOBER TERM, 1969

No. [redacted] 1549

CALIFORNIA STATE BOARD OF EQUALIZATION,
Petitioner,

v.

RICHARD A. CARLSON,
Respondent.

BRIEF OF AMICI CURIÆ IN SUPPORT OF PETITIONER'S PETITION FOR WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT.

TO THE HONORABLE SUPREME COURT
OF THE UNITED STATES:

INTEREST OF AMICI CURIÆ

This Petition for a Writ of Certiorari is a case of first impression involving the interpretation of § 17a(1) of the Bankruptcy Act (11 U.S.C. § 35(a)). The courts below have held that a lien for state taxes does not survive a discharge in bankruptcy and so cannot attach to after-acquired property. The statute, to the contrary, provides that a discharge in bankruptcy shall not release or affect any tax lien.

This brief of amici curiae is filed pursuant to Rule 42(4) of the Rules of the Supreme Court and is presented for the State of Connecticut, sponsored by its Attorney General, and for the other undersigned states, sponsored by their Attorneys

General, as shown below, and in which brief all have joined together and appear as amici of the Court. All the undersigned states, and the political subdivisions thereof, have provisions pertaining to the enforcement of tax obligations by means of liens which are integral components of their fundamental jurisdiction to impose taxes.

Our purpose in filing this amici brief is to directly support the State of California in its contention that taxes secured by recorded liens are not dischargeable in bankruptcy and to represent to the Court that not only the undersigned states, but also all taxing jurisdictions have a vital interest in a final determination of the intent of Congress when it amended § 17a(1) of the Bankruptcy Act (11 U.S.C. § 35(a)), effective October 3, 1966, since the revenues of the several states will be affected thereby.

ARGUMENT

For its argument, the State of Connecticut, joined by the undersigned states, concurs in the reasons advanced by the State of California in its Petition and hereby adopts said argument as its own.

CONCLUSION

An important question of federal law has been decided by the United States Court of Appeals for the Ninth Circuit which has not been, but should be, settled by this Court. Accordingly, we submit that the question presented in the petition for a writ of certiorari is of such substance and of such broad national interest that it warrants plenary consideration by this Court.

Respectfully submitted,

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PROOF OF SERVICE

I, Ralph G. Murphy, one of the attorneys for Robert K. Killian, Attorney General of Connecticut, as one of the amici curiae herein, and a member of the Bar of the Supreme Court of the United States, hereby certify that on the ____ day of May, 1970, I served copies of the foregoing "Amici Curiae Brief in Support of Petition for a Writ of Certiorari of Petitioner" on the several parties thereto, by mailing a copy in a duly addressed envelope, with air mail postage prepaid, to each of the following attorneys of record in this cause:

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